

Governor's Monthly Expenditure Report Overview and Notes

The three initial expenditure reports provide a comparison of spending for all accounting units and funding sources in the NH FIRST state financial system, both budgeted and non-budgeted. Specific exclusions are listed in the footer page at the end of this document and at the end of each report.

A brief description of each column follows:

FY 2010 Actual: This is the recognized monthly expenditure at each reporting level (Agency, Expenditure Category, and Expenditure Class) as of the last day of each month. This amount includes issued and scheduled payments as of the report date.

FY 2010 Estimate: This represents 1/12th of the FY 2010 appropriation at each reporting level. Once available, this calculation will be based on actual FY 2010 spending by month.

Actual vs. Estimate (Month): This is a percentage calculation of the actual monthly expenditure versus the estimate described in the above paragraph.

YTD FY 2010 Actual: This is the recognized fiscal year to date expenditure at each reporting level as of the last day of each month. This amount includes issued and scheduled payments as of the report date.

YTD FY 2010 Estimate: This represents X/12ths of the FY 2010 appropriation at each reporting level. Through May 31, 2010, this column would represent 11/12ths. Once available, this calculation will be based on actual FY 2010 spending year to date.

Actual vs. Estimate (YTD): This is a percentage calculation of the actual year to date expenditure versus the estimate described in the above paragraph.

FY 2010 Appropriation: This represents the current appropriation at each reporting level for all accounting units. The current modified appropriation reflects the authorized expenditure total at each level including:

- Operating budget
- Additional appropriations: authorized additional appropriations and /or reductions.
- Balances Brought Forward: appropriations for spending authority from prior years.
- Net transfers
- Lapse amounts

As noted above, a footer page is included with each report to show specific account groupings for each expense category identified as well as which funds and accounting units have been excluded.

ADDITIONAL NOTES

1. Executive Office Makeup:

- The Executive Office includes the Office of the Governor, the Governor's Commission on Disability, and the Office of Energy and Planning.

2. Negative Balances:

- Payroll and benefit classes may go negative pursuant to the provisions of RSA 99:4 and RSA 9:17-c respectively. The Salary Adjustment Fund and Benefit Adjustment Fund referenced by these RSAs are utilized at year-end to bring qualified payroll and benefit expenditures back to zero.
- Workers Compensation and Unemployment Compensation accounts for general funded agencies may go negative if actual need exceeds the budgeted appropriation. Qualified negative balances are brought back to zero at year-end.

3. Footer Page Notes: Expenditure Class Exclusions

- Expenditure Class 216 was utilized in FY 2010 for restricted revenue surplus or shortfalls. Although Class 216 appears on agency operating statements, it is not an authorized appropriation for expenditure purposes and is excluded from these reports.
- Two groups of appropriations, those tied to Fund 30 and Fund 60, are excluded from these reports because they are not considered operating expenses. Fund 30 contains all capital accounts for major construction and facility repair projects statewide. Fund 60 is utilized by the Department of Administrative Services to manage medical payments to providers for employees and retirees, and is a component of the state's self insurance program.
- Costs of Goods Sold expenses for the Liquor Commission and Lottery have been excluded from these reports as well.